

SILLS CUMMIS EPSTEIN & GROSS P.C.

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Attorneys for Hewlett Packard Company

Hearing Date: TBD

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11 Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF HEWLETT PACKARD COMPANY TO DEBTORS' TWENTIETH
OMNIBUS OBJECTION TO THE ALLOWANCE OF CERTAIN CLAIMS**

Hewlett Packard Company ("HP"), by counsel, Sills Cummis Epstein & Gross P.C., hereby submits its response to the Debtors' Twentieth Omnibus Objection to the Allowance of Certain Claims (the "Claims Objection") and represents as follows:

Background

1. On or about October 8 and 14, 2005, the above captioned debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code.
2. HP is a creditor of the Debtors and timely filed its proof of claim in the Chapter 11 cases. The claim, in the amount of \$4,948,005.65, was assigned claim # 9352.
3. On or about August 24, 2007, the Debtors filed the Claims Objection. Included in the Claims Objection as a claim subject to modification was HP's claim # 9352. Specifically, the

Omnibus Objection seeks to reduce the claim from \$4,948,005.65 to \$4,887,481.59, a reduction of \$60,524.06.

4. The Debtors have provided HP with a schedule reflecting the specific invoices they contend should be reduced or eliminated to achieve the requested reduction in the claim amount. A copy of this schedule is attached as Exhibit "A" hereto.

5. Prior to the filing of the Omnibus Objection, HP had prior notice from the Debtors of a possible adjustment of only two invoices:

(i) Invoice d208732205 Debtors noted the post-petition payment of \$484.01. HP acknowledges that payment of this amount was received and has adjusted its claim accordingly.

(ii) Invoices 7dx8486 Debtors claimed a \$7,000 payment was issued. However, HP had been unable to find any record of this payment. Debtors subsequently sent HP a copy of the cancelled check and HP has deducted the \$7,000 balance for the amount of the claim. This still leaves a balance due of \$5,785.84 due on this invoice.

6. Attached hereto as Exhibit "B" are schedules prepared by HP that list all of the invoices disputed by the Debtors, the amount of these invoices, the claim adjustment sought by the Debtors and the Debtors' explanation of the basis for their objection. As noted thereon, with respect to approximately \$44,000 of the adjustments sought by the Debtors the only explanation provided to support the reductions is the notation that these invoices were "not approved". Indeed with the exception of the specific adjustments described in paragraph 5 above, to which HP has agreed, the Debtors have failed to establish any grounds to support their proposed reductions.

7. Based upon the adjustments that HP has recognized as valid it is prepared to reduce its claim to the sum of \$4,940,521.64.

8. Section 502 of the Bankruptcy Code provides for the allowance of claims or interests in a bankruptcy case. As a general matter, a claim, proof of which is properly filed,

constitutes *prima facie* evidence of the amount and validity of a claim, and is deemed allowed unless a party in interest objects. *See*, 11 U.S.C. § 502(a); *In re Rockefeller Center Prop.*, 241 B.R. 804 (Bankr. S.D.N.Y. 1999); *In re Woodmere Investors Ltd. P'ship*, 178 B.R. 346 (Bankr. S.D.N.Y. 1995); *In re Stallings*, 118 B.R. 387, 390 (Bankr. D.S.C. 1989); *aff'd*, 1989 WL 180888 (D.S.C. Dec. 12, 1989); *aff'd*, 914 F.2d 249 (4th Cir. 1990).

9. The party objecting to a proof of claim has the initial burden of proof to rebut the *prima facie* validity of a properly filed proof of claim. *See In re Mid-American Waste Systems, Inc.*, 284 B.R. 553 (D. Del. 2002); *In re Field*, 226 B.R. 178, 182 (Bankr. D.S.C. 1998). In order to overcome the presumption of validity that attaches to a properly filed proof of claim, a party objecting must produce substantial evidence. *In re Micro-Precision Technologies, Inc.*, 303 B.R. 238 (Bankr. D.N.H. 2003). Indeed, bald assertions or conclusory statements are insufficient to rebut the presumption of validity. *See In re Hollars*, 198 B.R. 270 (Bankr. S.D. Ohio 1996).

10. HP's Proof of Claim was timely filed. The Debtors have not articulated the legal or factual basis for the reduction of the claim.

WHEREFORE, for all of the foregoing reasons, HP respectfully requests that this Court enter an Order (i) overruling the Omnibus Objection as to HP, (ii) allowing the HP Claim in the amount of \$4,940,521.64

Dated: September 17, 2007

By: /s/ Charles N. Panzer

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EXHIBIT A

Hewlett Packard POC 9352
Schedule of Differences

Document Description	Invoice Date	Amount Claimed per POC	Reconciled Amount	Adjustment to Claimed Amount	Resolution
2500223211 - DWS11791	08/31/2005	5,550.47	5,271.20	(279.27)	Sales tax only, direct pay, should not be invoiced
D212181205 - DWS11379	06/16/2005	4,683.26	4,439.00	(244.26)	Sales tax only, direct pay, should not be invoiced
0007D8486 - EKS59263	11/12/2004	12,785.84		(12,785.84)	Short paid. Invoiced 59,573.10, paid 56,557.98, bal 3,015.12 is shipping and tax;
88312234 - EKS59723	08/10/2005	1,494.00		(1,494.00)	unclear why claim is \$12,785.84. See invoice #33
D20429104 - JGS17098	07/19/2005	664.74		(664.74)	HP Invoice 0007MF5488, short paid 15.00 shipping; unclear why claim is \$1494
35489377 - FDS74350	05/12/2005	618.00		(618.00)	Sales tax only, direct pay, should not be invoiced
2500223209A - 450120786	08/31/2005	326.13		(326.13)	Claim amount is Shipping and tax only
D208732205 - DWS10705	04/15/2005	1,538.97	1,054.96	(484.01)	Sales tax only, direct pay, should not be invoiced
D206485005 - FDS47398 003	03/04/2005	9,269.72		(9,269.72)	\$484.01 paid post-petition RD962846325 on 03/12/2007 Ref 900598431.
D015501005 - FDS47398 003	04/06/2005	(5,990.20)		5,990.20	Not approved.
37699999 - S2S52022	03/14/2005	6,535.80		(6,535.80)	Not approved.
38677031 - S2S53913	08/24/2005	6,023.00		(6,023.00)	Not approved.
50980903 - P1S07550	02/26/2003	5,675.20		(5,675.20)	Not approved.
37716370 - S2S52021	03/16/2005	3,710.80		(3,710.80)	Not approved.
38159058 - DWS11370	05/27/2005	2,644.00		(2,644.00)	Not approved.
36684242 - DWS09489	09/22/2004	1,325.86		(1,325.86)	Not approved.
38773629 - 450134421	09/10/2005	1,322.00		(1,322.00)	Not approved.
0003A33955 - P1S42503	02/28/2005	117.83		(117.83)	Not approved.
0003A48870 - P1S42503	03/01/2005	53.52		(53.52)	Not approved.
38732274 - S2S53913	09/02/2005	41.65		(41.65)	Not approved.
2500231212 - 450139478	09/29/2005	44.06		(44.06)	Not approved.
301263277 - P1S42503	04/13/2005	(143.38)		143.38	Not approved.
35043617 - DWS07086/CM	12/09/2003	(744.00)		744.00	Not approved.
35052625 - DWS07556	12/11/2003	237.30		(237.30)	Not approved.
34654514 - DWS05331	09/30/2003	6,325.80		(6,325.80)	Not approved.
34741993 - DWS05331	10/15/2003	3,162.90		(3,162.90)	Not approved.
35043627 - DWS05331/CM	12/09/2003	(530.00)		530.00	Not approved.
34974285 - DWS07556	11/25/2003	4,545.95		(4,545.95)	Not approved.
		71,289.22	10,765.16	(60,524.06)	

EXHIBIT B

Delphi Corporation, et al
Hewlett-Packard Claim Summary

Invoice #	Inv Date	Purchase Order #	Prepetition Amount Due	Claim Adj by Delphi	Bill-to Name	Account #	Note
0007MF5488	20050810	EKS59723	\$ 1,494.00	\$	Delphi Delco Electronic Sys	130057997	cust short paid invoice, no explanation inv billed for 1538.97, cust paid postpet portion 3107 for \$484.01. Prepet portion \$1054.96 remains due. Claim adj down by 484.01 to reflect payment
D208732205	20050415	DWS10705	\$ 1,054.96	\$	Delphi Automotive Systems	207621	
0007DX8486	20041112	EKS59263	\$ 5,785.84	\$	5,785.84 Delphi Automotive Systems	135022454	Original POC referenced residual balance of \$12,785.84. Cust provided cancelled ck copy for missing \$7K pymnt, claim adj down by \$7,000 to reflect payment. No explanation for remaining short payment. Tax and freight only
2500232309	20050831	450120786	\$ 326.13	\$	326.13 Delphi Automotive Systems	130163311	approx 3K.
D212181205	20050616	DWS11379	\$ 4,683.26	\$	244.26 Delphi Automotive Systems	207621	sales tax
D204429104	20050719	JGS17098	\$ 664.74	\$	664.74 Delphi Automotive Systems	725054	sales tax
2500232311	20050831	DWS11791	\$ 5,550.47	\$	279.27 Delphi Automotive Systems	130163311	sales tax
35485377	20050512	FDS74350	\$ 618.00	\$	618.00 Delphi Corporation	VW13987	sales tax & shipping
509880903	20030226	P1S07550	\$ 5,675.20	\$	5,675.20 Delphi Automotive Systems	WONETIMED	Not Approved??
34654514	20030303	DWS05331	\$ 6,325.80	\$	6,325.80 HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
34741983	20031015	DWS05331	\$ 3,162.90	\$	3,162.90 HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
34974285	20031125	DWS07556	\$ 4,545.95	\$	4,545.95 HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
35043617	20031209	DWS07086/CM	\$ (744.00)	\$	(744.00) HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
35043627	20031209	DWS05331/CM	\$ (530.00)	\$	(530.00) HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
35052625	20031211	DWS07556	\$ 237.30	\$	237.30 HPFS/Delphi Automotive Sys	V0W8444	Not Approved??
301263277	20050413	P1S42503	\$ (143.38)	\$	(143.38) Delphi Automotive Systems	207621	Not Approved??
0003A33955	20050228	P1S42503	\$ 117.83	\$	117.83 Delphi Automotive Systems	130069866	Not Approved??
0003A48870	20050301	P1S42503	\$ 53.52	\$	53.52 Delphi Automotive Systems	130069866	Not Approved??
2500231212	20050929	450139478	\$ 44.06	\$	44.06 Delphi Automotive Systems	130163311	Not Approved??
36684242	20040922	DWS09489	\$ 1,325.86	\$	1,325.86 Delphi Automotive Systems	V0W5266	Not Approved??
37699999	20050314	S2S52022	\$ 6,535.80	\$	6,535.80 Delphi Automotive Systems	V0W5266	Not Approved??
37716370	20050316	S2S52021	\$ 3,710.80	\$	3,710.80 Delphi Automotive Systems	V0W5266	Not Approved??
38159058	20050527	DWS11370	\$ 2,644.00	\$	2,644.00 Delphi Automotive Systems	V0W5266	Not Approved??
38677031	20050824	S2S53913	\$ 6,023.00	\$	6,023.00 Delphi Automotive Systems	V0W5266	Not Approved??
38732274	20050902	S2S53913	\$ 41.65	\$	41.65 Delphi Automotive Systems	V0W5266	Not Approved??
38773629	20050910	450134421	\$ 1,322.00	\$	1,322.00 Delphi Automotive Systems	V0W5266	Not Approved??
D015501005	20050406	FDS47398 003	\$ (5,990.20)	\$	(5,990.20) Delphi Packard Electric	735195	Not Approved??
D206485005	20050304	FDS47398 003	\$ 9,269.72	\$	9,269.72 Delphi Packard Electric	735195	Not Approved??
TOTAL POC			\$ 63,805.21	\$	53,524.06		
			\$	\$	7,000.00	cancelled ck copy received	
			\$	\$	60,524.06	Delphi claim adj	
			\$	\$	43,627.81	Not Approved??	

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Hewlett Packard Co
714 940 7120

Delphi Corporation, et al
Hewlett-Packard Claim Summary

Invoice #	Inv Date	Purchase Order #	Prepetition Amount Due	Bill-to Name	Account #
509880903	20030226	P1S07550	\$ 5,675.20	Delphi Automotive Systems	WONETIMED
2500223209	20050831	450120786	\$ 326.13	Delphi Automotive Systems	130163311
35489377	20050512	FDS74350	\$ 618.00	Delphi Corporation	VW13987
38094745	20050711	EKS59667	\$ 8,955.00	Delphi Automotive Systems	VOW5266
34654514	20030930	DWS05331	\$ 6,325.80	HPFS/Delphi Automotive Sys	VOW8444
34741993	20031015	DWS05331	\$ 3,162.90	HPFS/Delphi Automotive Sys	VOW8444
34974285	20031125	DWS07556	\$ 4,545.95	HPFS/Delphi Automotive Sys	VOW8444
35043617	20031209	DWS07086/CM	\$ (744.00)	HPFS/Delphi Automotive Sys	VOW8444
35043627	20031209	DWS05331/CM	\$ (530.00)	HPFS/Delphi Automotive Sys	VOW8444
35052625	20031211	DWS07556	\$ 237.30	HPFS/Delphi Automotive Sys	VOW8444
2500142080	20041118	EKS59347	\$ 19,022.48	Delco Electronics	130069813
301263277	20050413	P1S42503	\$ (143.38)	Delphi Automotive Systems	207621
D208732205	20050415	DWS10705	\$ 1,054.96	Delphi Automotive Systems	207621
D212181205	20050616	DWS11379	\$ 4,683.26	Delphi Automotive Systems	207621
D216345405	20050901	DWS10235 002	\$ 13,098.44	Delphi Automotive Systems	207621
D218257805	20051006	DWS10235 002	\$ 2,957.71	Delphi Automotive Systems	207621
D204429104	20050719	JGS17098	\$ 664.74	Delphi Automotive Systems	725054
0003A33955	20050228	P1S42503	\$ 117.83	Delphi Automotive Systems	130069866
0003A48870	20050301	P1S42503	\$ 53.52	Delphi Automotive Systems	130069866
2500156950	20050113	EKS59407	\$ 692.80	Delphi Automotive Systems	130163311
2500218687	20050816	450118371	\$ 101,847.05	Delphi Automotive Systems	130163311
2500220911	20050824	EKS59796	\$ 35,146.88	Delphi Automotive Systems	130163311
2500223208	20050831	450120258	\$ 46,643.17	Delphi Automotive Systems	130163311
2500223210	20050831	DWS11791	\$ 11,358.90	Delphi Automotive Systems	130163311
2500223211	20050831	DWS11791	\$ 5,550.47	Delphi Automotive Systems	130163311
2500223486	20050901	450120786	\$ 22,547.20	Delphi Automotive Systems	130163311
2500223951	20050902	450120258	\$ 3,276.00	Delphi Automotive Systems	130163311
2500224773	20050907	450120258	\$ 12,866.68	Delphi Automotive Systems	130163311
2500224774	20050907	450120258	\$ 8,608.80	Delphi Automotive Systems	130163311
2500225108	20050908	450120258	\$ 6,021.85	Delphi Automotive Systems	130163311
2500228850	20050921	450136836	\$ 8,924.05	Delphi Automotive Systems	130163311
2500231212	20050929	450139478	\$ 44.06	Delphi Automotive Systems	130163311
0007DX8486	20041112	EKS59263	\$ 5,785.84	Delphi Automotive Systems	135022454
404003931	20050912	450106948	\$ 1,944,171.45	Delphi Automotive Systems	135070672

404004258	20051001	450106948	\$ 1,883,171.94	* Delphi Automotive Systems	135070673
404004310	20051017	450106948	\$ 419,150.36	* Delphi Automotive Systems	80194352
36684242	20040922	DWS09489	\$ 1,325.86	Delphi Automotive Systems	VOW5266
37699999	20050314	S2S52022	\$ 6,535.80	Delphi Automotive Systems	VOW5266
37716370	20050316	S2S52021	\$ 3,710.80	Delphi Automotive Systems	VOW5266
38159058	20050527	DWS11370	\$ 2,644.00	Delphi Automotive Systems	VOW5266
38594853	20050811	450116126	\$ 8,225.00	Delphi Automotive Systems	VOW5266
38677031	20050824	S2S53913	\$ 6,023.00	Delphi Automotive Systems	VOW5266
38732274	20050902	S2S53913	\$ 41.65	Delphi Automotive Systems	VOW5266
38773629	20050910	450134421	\$ 1,322.00	Delphi Automotive Systems	VOW5266
2500223194	20050831	450119533	\$ 74,291.81	Delphi Delco Electronic Sys	130057997
0007H43102	20050114	EKS59435	\$ 13,939.99	Delphi Delco Electronic Sys	130057997
0007NU3808	20050825	450119076	\$ 31,900.70	Delphi Delco Electronic Sys	130057997
0007MF5488	20050810	EKS559723	\$ 1,494.00	Delphi Delco Electronic Sys	130057997
D015501005	20050406	FDS47398 003	\$ (5,990.20)	Delphi Packard Electric	735195
D206485005	20050304	FDS47398 003	\$ 9,269.72	Delphi Packard Electric	735195
6257940	20051004	19561	\$ 290.64	DELPHI CATALYST	80058870
D214760805	20050804	DWS10235 002	\$ 13,098.44	Delphi Automotive Systems Returned ck #	207621
2500216879	20050810	FDS83021	\$ 7,190.85	Delphi Automotive Systems Returned ck #	130163311
2500221918	20050828	450118783	\$ 81,216.81	Delphi Automotive Systems Returned ck #	130163311
38568398	20050806	LPS97713	\$ 956.80	Delphi Automotive Systems Returned ck #	VOW5266
6213328	20050811	450117721	\$ 46,435.90	Delphi Corp Returned ck # 900521342 dtd	80199588
2500223209	20050831	450120786	\$ 6,052.80	Delphi Automotive Systems Returned ck #	130163311
AM00005513	13-Oct-04	EKS59273	\$ 3,629.02	** Delco Electronics Overseas Corp	
AM00005513	13-Oct-04	EKS59273	\$ 11,367.97	** Delco Electronics Overseas Corp	
AM00005778	20-Oct-04	EKS59266	\$ 4,536.27	** Delco Electronics Overseas Corp	
36J345697	14-Dec-04	EKS59297	\$ 7,500.00	** Delco Electronics Overseas Corp	
AM00005558	14-Oct-04	EKS59272	\$ 9,630.96	** Delco Electronics Overseas Corp	
36J345698	14-Dec-04	EKS59298	\$ 7,991.71	** Delco Electronics Overseas Corp	
TOTAL POC			\$ 4,940,521.64		

*NOTE: Chase Equipment Leasing, Inc. has an interest in these transactions
** NOTE: Hewlett Packard Mexico transactions

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